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GRESSIONAL RECORD—SENATE

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least 5 years within the 3-year period ending on the date of the sale.

Taxpayers meeting these two requirements may elect to exclude the entire gain from gross income if the adjusted sales price of their residence is \$20,000 or less. (This election can only be made once during a taxpayer's lifetime.) If the adjusted sales price exceeds \$20,000, an election may be made to exclude part of the gain based on a ratio of \$20,000 over the adjusted sales price of the residence. Form 2119 (Sale or Exchange of Personal Residence) is helpful in determining what gain, if any, may be excluded by an elderly taxpayer when he sells his home.

Additionally, a taxpayer may elect to defer reporting the gain on the sale of his personal residence if within 1 year before or 1 year after the sale he buys and occupies another residence, the cost of which equals or exceeds the adjusted sale price of the old residence. Additional time is allowed if (1) you construct the new residence or (2) you were on active duty in the U.S. Armed Forces. Publication 523 (Tax Information on Selling Your Home) may also be helpful.

Retirement Income Credit.—To qualify for the retirement income credit, you must (a) be a U.S. citizen or resident, (b) have received earned income in excess of \$800 in each of any 10 calendar years before 1974, and (c) have certain types of qualifying "retirement income." Five types of income—pensions, annuities, interest, and dividends included on line 15 Form 1040, and gross rents from Schedule E, Part II, column (b)—qualify for the retirement income credit.

The credit is 15% of the lesser of:

1. A taxpayer's qualifying retirement income, or

2. \$1,524 (\$2,288 for a joint return where both taxpayers are 65 or older) minus the total of nontaxable pensions (such as Social Security benefits or Railroad Retirement annuities) and earned income (depending upon the taxpayer's age and the amount of any earnings he may have).

If the taxpayer is under 62, he must reduce the \$1,524 figure by the amount of earned income in excess of \$900. For persons at least 62 years old but less than 72, this amount is reduced by one-half of the earned income in excess of \$1,200 up to \$1,700, plus the total amount over \$1,700. Persons 72 and over are not subject to the earned income limitation.

Schedule R is used for taxpayers who claim the retirement income credit.

The Internal Revenue Service will also compute the retirement income credit for a taxpayer if he has requested that IRS compute his tax and he answers the questions for columns A and B and completes lines 2 and 5 on Schedule R—relating to the amount of his Social Security benefits, Railroad Retirement annuities, earned income, and qualifying retirement income (pensions, annuities, interest, dividends, and rents). The taxpayer should also write "RIC" on line 17, Form 1040.

NUREMBERG TRIALS ONLY REINFORCE NEED FOR THE ADOPTION OF THE GENOCIDE TREATY

Mr. PROXMIER. Mr. President, one of the worst offenders of the crime of genocide before the action was outlawed by the United Nations was the Nazis' extermination of 6 million Jews, 2½ million Poles, hundreds of thousands of Czechs, Serbs, and Russians.

When the Nuremberg trials convened it was decided that the Nazis could not be punished for acts of genocide committed prior to 1939. The Nuremberg tribunal, which tried war criminals for crimes against humanity, refused to consider outrages occurring before the war on the grounds that no international law

had been in existence two decades ago those who perpetrated atrocities between 1933 and 1939 could have been brought to justice.

This situation displays the same kind of inaction that was brought against those responsible for the Armenian massacres even though Turkey and her German allies were defeated in World War I. There is evidence on the record that Hitler duly noted this fact when he prepared his program of exterminations. Documents introduced at the Nuremberg trials contain the following statement made by Hitler in August 1939 just before the invasion of Poland:

What the weak western European civilization thinks about me does not matter. . . . I have sent to the East only my Death's head units with the order to kill without pity or mercy all men, women, and children of the Polish race and language. Only in such a way will we win the vital space we need. Who still talks nowadays of the extermination of the Armenians?

It is quite apparent from the previous statement that Hitler interpreted the world's inaction on the Armenian massacres as tacit consent to do as he pleased. Why should the world stop him when they have always failed in the past to show concern?

The Genocide Treaty is the document that displays the world's outrage and concern over acts of Genocide. Yet the United States has refused to sign this important document. In the interest of further international peace and safety, in the hopes of eliminating all future crimes against humanity, I urge my colleagues to join me in support of the Genocide Convention accords.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. The time for the conclusion of morning business having arrived, morning business is closed.

SELECT COMMITTEE TO STUDY GOVERNMENTAL INTELLIGENCE-GATHERING ACTIVITIES

The PRESIDING OFFICER. Under the previous order, the hour of 1 p.m. having arrived, the Senate will now proceed to the consideration of Senate Resolution 21, which will be stated by title.

The assistant legislative clerk read as follows:

A resolution (S. Res. 21) to establish a Select Committee of the Senate to conduct an investigation and study with respect to intelligence activities carried out by or on behalf of the Federal Government.

The PRESIDING OFFICER. The time for debate on this resolution is limited to 2 hours, to be equally divided between and controlled by the majority and minority leaders or their designees, with the vote to occur at 3 p.m.

Mr. MANSFIELD. Mr. President, I yield my time to the distinguished senior Senator from Rhode Island (Mr. Pastore).

I suggest the absence of a quorum, with the vote to be charged against both sides.

Mr. President, will the Senator yield?

Mr. MANSFIELD. I yield.

Mr. GRIFFIN. Mr. President, I ask that the time on this side be yielded to the control of the Senator from Texas (Mr. Tower).

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. TOWER. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. TOWER. Mr. President, I ask unanimous consent that Miss Pam Turner, of my staff, have the privilege of the floor during the consideration of Senate Resolution 21 and all amendments thereto.

The PRESIDING OFFICER (Mr. GARY W. HART). Without objection, it is so ordered.

Mr. TOWER. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. On whose time?

Mr. TOWER. To be charged equally to both sides.

The PRESIDING OFFICER. Without objection, it is so ordered.

The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. PASTORE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. PASTORE. Mr. President, a parliamentary inquiry.

The PRESIDING OFFICER. The Senator will state it.

Mr. PASTORE. What is the pending business?

The PRESIDING OFFICER. The pending business is Senate Resolution No. 21.

Mr. PASTORE. Mr. President and colleagues, I am not going to belabor this measure this morning by an extended explanation. As a matter of fact, I did explain it last week and I think that what we are trying to achieve is quite well understood by the Members of the Senate.

I do not think we are going to have any difficulty with this resolution. As a matter of fact, it is generally conceded, to be necessary, and I point up the fact that, by a vote of 45 to 7, it was approved by the Democratic Conference.

As I understand it, the minority leader has stated today his selection of members of the select committee, so I construe from that that the other side is more or less amenable to this resolution.

Mr. TOWER. Mr. President, will the Senator yield?

Mr. PASTORE. Unless it was a gesture of futility.

Mr. TOWER. It was acceptance of the inevitable, I think.

Mr. PASTORE. Mr. President, I wish to make it abundantly clear at the outset that the FBI, the CIA, and Military are absolutely necessary to the security and the survival of this